

591—6.17(424) Claim for refund of charge. The charge shall be refunded only to whoever has actually paid the charge. A receiver who has actually paid the charge may designate a depositor who collects the charge as an agent for purposes of receiving a refund of the charge. Any person or persons who claim a refund of the charge shall prepare that claim on a prescribed form furnished by the department. A claim for refund shall be filed with the department within three years after the charge payment upon which the refund is claimed became due or one year after the charge payment was made, whichever time is the later. The claim shall state in detail the reasons why a refund is requested and facts supporting the claim and, if necessary, include attached documents which support the claim for refund. If the claim for refund is denied and the claimant wishes to protest the denial, that protest is timely if filed no later than 60 days following the date of the denial.

This rule is intended to implement Iowa Code section 424.15.